



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Patricia McClean  
DOCKET NO.: 23-01859.001-R-1  
PARCEL NO.: 15-24-109-046

The parties of record before the Property Tax Appeal Board are Patricia McClean, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$62,222  
**IMPR.:** \$193,571  
**TOTAL:** \$255,793

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a two-story dwelling of brick and frame construction containing 4,014 square feet of living area. The dwelling was constructed in 1989 and is approximately 34 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 775 square feet of building area. The property has a 30,056 square foot site located in Lincolnshire, Vernon Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine assessment equity comparables improved with two-story dwellings of frame or brick exterior construction

that range in size from 3,561 to 4,466 square feet of living area.<sup>1</sup> The homes range in age from 30 to 62 years old. Each comparable has a basement with three having finished area, central air conditioning, 2½ to 5½ bathrooms, and a garage ranging in size from 504 to 988 square feet of building area. Eight comparables have from one to three fireplaces. These properties have the same assessment neighborhood code as the subject and are located from approximately .13 to .65 of a mile from the subject property. The comparables have improvement assessments ranging from \$128,688 to \$216,552 or from \$33.63 to \$49.92 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$176,857.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$255,793. The subject property has an improvement assessment of \$193,571 or \$48.22 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five assessment equity comparables improved with two-story dwellings of frame, brick, or brick and frame exterior construction that range in size from 3,724 to 3,998 square feet of living area. The homes were built from 1988 to 2004. Each comparable has a basement with three having finished area, central air conditioning, one to three fireplaces, 2½ to 4½ bathrooms, and a garage ranging in size from 571 to 940 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .381 to .604 of a mile from the subject property. Their improvement assessments range from \$185,846 to \$237,483 or from \$47.01 to \$63.77 per square foot of living area. Board of review comparables #2, #3, and #4 are the same properties as appellant's comparables #8, #4, and #6, respectively.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eleven assessment equity comparables to support their respective positions with three comparables being duplicates. The Board gives less weight to appellant's comparables #1, #2, #5 and #8 due to differences from the subject dwelling in age and/or finished basement area. The Board gives less weight to appellant's comparable #7 due to differences from the subject in size. The Board gives less weight to board of review comparables #1 and #2 due to each comparable having finished basement area unlike the subject property. The Board gives less weight to board of review comparable #5 due to differences from the subject dwelling in age, size, and finished basement area. The Board finds the best evidence

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<sup>1</sup> The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional comparables will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

of assessment equity to be appellant's comparables #3, #4 and #6 as well as board of review comparables #3 and #4, which includes two duplicate properties. These three comparables are similar to the subject in age, size, and features. These comparables have improvement assessments that range from \$186,582 to \$201,001 or from \$47.01 to \$49.92 per square foot of living area. The subject's improvement assessment of \$193,571 or \$48.22 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: \_\_\_\_\_

October 15, 2024



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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